MR. A. C. KURIAKOSE (*Minachil* cum *Devicolam*) : പ്രത്യേകം ഓരോന്നായിട്ട ചോദിക്കാൻ നിവൃത്തിയില്ലല്ലൊ. അതു കൊണ്ട് വിളംബരത്താൽ അനുവദിക്കപ്പെട്ടിട്ടുള്ള സ്വാതന്ത്ര്യത്തിനു പ്രതിബന്ധമായിട്ടു വന്നിട്ടില്ലെന്നല്ലെ വിശ്വസിക്കേണ്ടതു്?

MR. K. GEORGE (*Chief Secretary to Government*) : പട്ടികയിൽപറയുന്ന കാരണങ്ങളും നോക്കി അപേക്ഷ തള്ളിയിട്ടുള്ളതാണ്.

MR. A. C. KURIAKOSE (*Minachil* cum *Devicolam*): ആരാധനസ്വാതന്ത്ര്യത്തെ ഗവണ്മെൻറു പ്രതിബന്ധിക്കയില്ലെന്നു വിശ്വസിക്കാമോ?

MR. K. GEORGE (*Chief Secretary to Government*) : വിശ്വസിക്കാം.

Bridge over the Minachil River.

148 **MR. A. C. KURIAKOSE** (*Minachil* cum *Devicolam*): Will the Government be pleased to state :

(*a*) how long it is since they became aware of the fact that the bridge which had been under construction in the Minachil river has become unfit for use ;

(*b*) what further action they propose to take in respect of the construction of the said bridge ;

(*c*) whether they are not aware that the construction of the bridge across the Lalam river is the outcome of petitions and representations submitted by the people for a long time ; and

(*d*) whether they are aware that at present (2-1-1930) when there is unprecedented increase in vehicular traffic and in the number of pedestrians including students, the people are experiencing hardships in the rainy season at the place where the bridge mentioned above was being constructed ?

MR. T. P. RAMASUBBA AIYAR (*Secretary to Government*) : (*a*) About six months.

(*b*) The existing bridge will be dismantled; and proposals have been called for for reconstructing it.

(*c*) Yes.

(*d*) The information is noted. The crossing of the river will be effected by means of junghars until such time as the bridge can be reconstructed.

Working of the Income Tax Department.

149 **MR. V. J. OOMMEN** (*Commerce and Industry, North*) : Will the Government be pleased to state :

(*a*) whether the Income Tax officers accept the annual audited balance sheets prepared and submitted by Limited Companies in the State ;

(*b*) whether income tax is levied in the case of Limited Companies only on the profits shown in such audited balance sheets ;

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[Mr. V. J. Oommen.]

(*c*) if the answer to part (*b*) is in the affirmative, whether they assess both European and Indian firms alike on the basis of profit and loss accounts ; and

(*d*) whether they are aware that there are serious complaints among the merchants of the State that they are being unnecessarily and intentionally harassed by the subordinate officers of the Income Tax Department?

MR. T. P. RAMASUBBA AIYAR (*Secretary to Government*) : (*a*) Their acceptability depends upon their nature. If the balance sheets and profit and loss accounts of limited companies in the State are sufficiently detailed and if there is no ground in the opinion of the Income Tax Officers to suspect their accuracy, they are accepted.

(*b*) Not necessarily. The profits shown in the audited profit and loss account are seldom estimated in accordance with the provisions of the Income Tax Law. The profits which the limited companies show very often exclude certain items such as income tax paid, presents, reserves for bad and doubtful debts, preliminary expenses written off, depreciation at higher rates than those sanctioned by Government, etc. Such amounts have to be added back to the profits shown, to arrive at the taxable income. It is not therefore possible to levy income tax merely on the profits shown in the audited profit and loss accounts of limited companies.

(*c*) In view of the answer to part (*b*), this question does not arise.

(*d*) No.

MR. V. J. OOMMEN (*Commerce and Industry, North*); പാർട്ട് സി. 'In view of the answer to part (*b*) this question does not arise.' എന്നപറയുന്നു. എന്റെ ചോദ്യം ഇൻഡ്യൻഫേർമ്സിനും യൂറോപ്യൻ ഫേർമ്സിനും പ്രാഫിറ്റും ലാസ്സും നോക്കി ഒരുപോലെയാണോ അസസ് ചെയ്തിട്ടുള്ളത് എന്നാണു' ?

MR. T. P. RAMASUBBA AIYAR (*Secretary to Government*): The answer to part (*b*) is that it is not necessarily so.

MR. V. J. OOMMEN (*Commerce and Industry, North*) : ഒരുപോലെ ആണോ അസസ് ചെയ്യുന്നത്? അതല്ല വ്യത്യാസമുണ്ടോ?

MR. T. P. RAMASUBBA AIYAR (*Secretary to Government*) : അതിന മറുപടി പറഞ്ഞിട്ടുണ്ടല്ലൊ. അതുകൊണ്ട് ഈ ചോദ്യം അതിൽനിന്നും റൈസ് ചെയ്യുകയില്ല.

MR. V. J. OOMMEN (*Commerce and Industry, North*) : യൂറോപ്യൻകമ്പനിക്കും ഇൻഡ്യൻകമ്പനിക്കും ഒരുപോലെയാണൊ അസസ് ചെയ്യുന്നത്?

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PRESIDENT: You don't want an answer to question like that. You put it conditionally. You have said that if the answer to part (*b*) is in the affirmative, then you want further information. The answer to part (*b*) is not in the affirmative. Then you don't want further information. All the same Mr. Ramasubba Aiyar if you have got any further information you may give it.

MR. V. J. OOMMEN (*Commerce and Industry, North*): പ്രാഫി റൗലാസും അക്കൗണ്ട് നോക്കിയാണോ അസസ് ചെയ്യുന്നതെന്നാണ് ഞാൻ ചോദിക്കുന്നത് ?

MR. T. P. RAMASUBBA AIYAR (*Secretary to Government*): ഒരുപോലെയാണ് അസസ് ചെയ്യുവരുന്നതെന്നുവേണം വിചാരിക്കാൻ.

MR. V. J. OOMMEN (*Commerce and Industry, North*): അങ്ങിനെയാണെന്ന ധൈര്യമായിട്ട് ഗവണ്മെൻറിനു പറയാമോ?

MR. T. P. RAMASUBBA AIYAR (*Secretary to Government*): അതെപ്പറ്റി അന്വേഷിച്ചുവേണം പറയാൻ.

Road from Todupuzha to Kalavoor.

150. **MR. TARIATU KUNJITOMMAN** (*Muvattupuzha cum Todupuzha*): Will the Government be pleased to state:

(*a*) how many years it is since provision has been made in the Budget for opening a road from Todupuzha to Kalavoor;

(*b*) whether the said road has been completed up to Kalavoor so as to be fit for cart traffic;

(*c*) if not, whether the work is going on now (23-5-1105); and

(*d*) if the answer to part (*c*) is in the negative, the date on which the work was stopped?

MR. T. P. RAMASUBBA AIYAR (*Secretary to Government*): (*a*) Provision has been made for the construction of a portion of the road up to Kumaramangalam in the annual Budgets since 1101 M. E.

(*b*) The Chief Engineer reports that the above portion has been completed and that an estimate for the portion beyond up to Kalavoor has just been prepared.

(*c*) No work is going on as there is no sanctioned estimate.

(*d*) This does not arise in view of the answer to part (*c*).

Complaint against Mr. R. Raman Pillai by Police Inspector, Mr. Kesava Pillai.

151. **MR. ITTOOP ITTEECHAN** (*Kunnatnad*): Will the Government be pleased to state whether it is a fact that Mr. Kesava Pillai, Inspector of Police, Pampady, has lodged a complaint against Mr. R. Raman Pillai in the First Class Magistrate's Court, Trivandrum, in regard to the statements made in the Council against him?

MR. P. N. KRISHNA PILLAI (*Secretary to Government*): Yes.

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